

# Sales and Use Tax Information for Sellers of Antiques, Crafts, and Artwork

## I. INTRODUCTION

This publication is designed to help persons understand how Wisconsin sales and use taxes apply to persons who sell antiques, crafts, and artwork at antique, craft, or art fairs, shows or malls. If you have any questions after reading this publication, contact any Wisconsin Department of Revenue office for assistance.

**Important:** The information in this publication does not apply to persons whose sales qualify for the occasional sale exemption. Persons whose sales are less than \$1,000 in a calendar year may qualify for the occasional sale exemption. For more information about this exemption, refer to *Wisconsin Tax Bulletin 122* (October 2000), page 30, which is available at [www.dor.state.wi.us/ise/wtb/122tr.pdf](http://www.dor.state.wi.us/ise/wtb/122tr.pdf).

In this publication, unless otherwise specified:

- “Dealer” means any person, such as an antique, craft, or artwork seller, that sells tangible personal property.
- “Property” means tangible personal property.

## II. WISCONSIN SALES AND USE TAXES

### A. Sales Tax

The Wisconsin sales tax is a 5% tax imposed on the sales price of tangible personal property or taxable services at retail in Wisconsin. Generally, a sale of property is at retail unless the buyer purchases the property for the purpose of reselling it.

Additional information about what types of property and services are taxable, and the exemptions that are available, is contained in Publication 201, *Wisconsin Sales and Use Tax Information*.

### B. Use Tax

The Wisconsin use tax is a 5% tax imposed on the sales price of property or taxable services that are used, stored, or consumed in Wisconsin, upon which a Wisconsin sales or use tax has not previously been paid.

A use tax is imposed upon a purchaser in the following situations:

- Property is purchased without tax for resale, but then is *used by the purchaser* and not resold.
- Property is purchased from an out-of-state seller, no Wisconsin tax is charged by the seller, and the property is *used, stored, or consumed* in Wisconsin.

### C. Other Taxes

Certain sales and purchases by antique, craft, and artwork dealers which are subject to the 5% state tax may also be subject to the (a) 0.5% county sales and use tax, (b) 0.1% baseball stadium sales and use tax, (c) 0.5% football stadium sales and use tax, (d) 0.25% local exposition tax, and (e) 0.5% premier resort area tax. Additional information about these taxes is contained in the following:

- (a) County and stadium taxes: Publication 201, *Wisconsin Sales and Use Tax Information*, Part XVIII;
- (b) Local exposition tax: Publication 410, *Local Exposition Taxes*; and
- (c) Premier resort area tax: Publication 403, *Premier Resort Area Tax*.

### III. DEALER SELLS AT SHOWS OR FAIRS AND/OR A FIXED BUSINESS LOCATION

#### A. Registration

A dealer selling property at shows or fairs and/or a fixed business location in Wisconsin is required to have a seller's permit. The dealer should apply for a seller's permit using Form BTR-101, Application For Business Tax Registration, available at any Department of Revenue office or on-line at [www.dor.state.wi.us/forms/sales/btr-101.pdf](http://www.dor.state.wi.us/forms/sales/btr-101.pdf).

#### B. Sales or Use Tax Liability

The sale of property is subject to Wisconsin sales or use tax, unless an exemption applies. The dealer is required to collect and remit the sales tax to the Department of Revenue.

#### C. Purchases

Property that a dealer sells may be purchased without Wisconsin sales or use tax because it is for resale. The dealer should provide its supplier with a properly completed Wisconsin Sales and Use Tax Exemption Certificate (Form S-211), claiming resale.

### IV. DEALER SELLS ONLY AT MALL (DEALER NOT DISCLOSED TO PURCHASER)

#### A. Registration

A dealer selling property only at a craft, art, or antique mall, where the mall operator does not disclose the dealer's identity to the purchaser, is not making retail sales. The dealer is not required to have a seller's permit. The mall operator is the retailer and is required to have a seller's permit. The mall operator should apply for a seller's permit using Form BTR-101, Application For Business Tax Registration, available at any

Department of Revenue office or on-line at [www.dor.state.wi.us/forms/sales/btr-101.pdf](http://www.dor.state.wi.us/forms/sales/btr-101.pdf).

#### B. Sales or Use Tax Liability

The sale of property is subject to Wisconsin sales or use tax, unless an exemption applies. The mall operator is required to collect and remit the sales tax to the Department of Revenue.

#### C. Purchases

Property that the mall operator sells on the dealer's behalf may be purchased by the dealer without Wisconsin sales or use tax because it is for resale. The dealer should provide its supplier with a properly completed Wisconsin Sales and Use Tax Exemption Certificate (Form S-211), claiming resale. The dealer should check the fourth box in the "Other" section of Form S-211, and enter the name of the mall operator in the spaces provided.

### V. DEALER SELLS ONLY AT MALL (DEALER IS DISCLOSED TO PURCHASER)

#### A. Registration

A dealer selling property only at a craft, art, or antique mall, where the mall operator discloses the dealer's identity to the purchaser, is making retail sales. The dealer is required to have a seller's permit. The dealer should apply for a seller's permit using Form BTR-101, Application For Business Tax Registration, available at any Department of Revenue office or on-line at [www.dor.state.wi.us/forms/sales/btr-101.pdf](http://www.dor.state.wi.us/forms/sales/btr-101.pdf).

#### B. Sales or Use Tax Liability

The sale of property is subject to Wisconsin sales or use tax, unless an exemption applies. The dealer is required to collect and

remit the sales tax to the Department of Revenue.

#### C. Purchases

Property that the dealer sells at the mall may be purchased by the dealer without Wisconsin sales or use tax because it is for resale. The dealer should provide its supplier with a properly completed Wisconsin Sales and Use Tax Exemption Certificate (Form S-211), claiming resale.

**Note:** If the dealer makes sales in any combination of Parts III. through V. above, the dealer is required to have a seller's permit. Sales tax is required to be collected and remitted on sales of property as previously described, unless an exemption applies. Property that the dealer sells or that is sold by a mall operator may be purchased without Wisconsin sales or use tax because it is for resale. The dealer should provide its supplier with a properly completed Wisconsin Sales and Use Tax Exemption Certificate (Form S-211), claiming resale.

### VI. ANY QUESTIONS?

If you have any questions, contact your nearest Department of Revenue office. To contact the department's Madison office, write Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902, telephone (608) 266-2776, fax (608) 267-1030, e-mail [sales10@dor.state.wi.us](mailto:sales10@dor.state.wi.us), or visit our web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

#### CAUTION

The information in this publication reflects the interpretations by the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature as of December 1, 2002. Laws enacted after that date, new administrative rules, and court decisions may change the interpretations in this publication. The examples are not all-inclusive. They merely set forth common examples.